

House Bill 705

By: Representatives Fludd of the 66<sup>th</sup>, Heckstall of the 62<sup>nd</sup>, and Long of the 61<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of College Park to levy an excise tax  
2 pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,  
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
8 governing authority of the City of College Park is authorized to levy an excise tax at a rate  
9 not to exceed 8 percent of the charge for the furnishing for value to the public of any room  
10 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,  
11 or required to pay business or occupation taxes to, the municipality for operating a hotel,  
12 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which  
13 rooms, lodgings, or accommodations are regularly or periodically furnished for value.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution 2009-05 of the  
16 governing authority of the City of College Park which specifies the subsequent tax rate,  
17 identifies the projects or tourism product development purposes, and specifies the allocation  
18 of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of Resolution 2009-05:

21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of  
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less  
23 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that  
24 would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by the  
26 City of College Park; and

27 (2) The remaining amount of taxes collected that exceed the amount of taxes that would  
28 be collected at the rate of 5 percent which are not otherwise expended under  
29 paragraph (1) of this section shall be expended for tourism product development.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.